

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT OF THE COMMISSIONERS

OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st December 1879,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Commencement of the Commission) to 31st December 1879.

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(PRESENTED TO PARLIAMENT PURSUANT TO ACT 31 & 32 VICT. c. 42, s. 17.)

*Ordered, by The House of Commons, to be Printed,
1 June 1880.*

TWELFTH REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, from 1st January to 31st December 1879; prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. THE long outstanding question of St. Werburgh's Stock, to which I have annually referred in my Reports to Parliament from the year 1872, has at length been settled, the Court of the Commissioners of Church Temporalities having decided that the Stock, amounting to £451. 19s. 1d., invested in the names of the Minister and Churchwardens of St. Werburgh's Parish, should be transferred to the Commissioners, and the amount has accordingly been brought to credit in the Accounts.

Stock invested in the names of the Minister and Churchwardens of St. Werburgh's parish transferred to the Commissioners.

The value of the Stock as an asset, however, has been considerably diminished, inasmuch as the Commissioners further decided that the Trustees were "entitled to be paid the costs incurred by them in this matter," and there is a charge in the Account of £504, "being the amount of costs incurred by the appellants in resisting the claim of Commissioners "to Stock."

2. It was pointed out in the Report on the Account, 1878, that it had been ascertained that in several cases where properties have been sold to purchasers who were to pay for the same partly in money, and partly by mortgages to be paid off by instalments or otherwise, the mortgages had not been executed up to the time the mortgage moneys had been paid and the transactions closed.

Mortgages not prepared.

The examination of the present year's Account has revealed further similar irregularities.

3. Certain sales of landed property have been effected, and the conditions under which they were sold are in operation, but the deeds which should give effect to them have not in all cases been prepared or executed.

Deeds not prepared.

The following is a numerical list of those which were not ready for inspection when my Examiners were recently in Dublin:—

Perpetuity Deeds for the years 1878 and 1879	-	-	-	-	6
Sales of Perpetuities for the years from 1871 to 1879	-	-	-	-	35
Sales of Renewable Leaseholds for the years from 1876 to 1879	-	-	-	-	15
Sales of Yearly and other Tenures for the years from 1871 to 1879	-	-	-	-	232
Sales of Ecclesiastical Residues and Lands for the years from 1873 to 1879	-	-	-	-	16

This statement contrasts favourably with that of last year, and especially with the statements of the preceding years.

4. On the other hand, the arrears on the collection of—

- Title Rent-charge,
- Fixed Annual Instalments,
- Mortgage Account (Landed Property) Interest,
- Fixed Half-yearly Instalments,

Title Rent-charge, Rents, &c. Arrears.

will not bear favourable comparison with the arrears on the previous year. This may probably arise from the unfortunate condition of the country during the past year.

5. Following the example of landlords generally, the Commissioners have thought it desirable, on representations made to them, in some few cases to remit portions of the land rents.

Remission of Rents on account of the prevailing distress.

6. Referring to my Report on the Account for the year 1875, it will be observed that I remarked on the practice of requiring certificates in support of credits in accounts which are not susceptible of an independent check, and stated that I had required a certificate from Mr. Ball, the Commissioners' late Solicitor, to the effect that the sums paid over by him monthly to the Commissioners represented the whole of the costs received by him for proceedings taken on their behalf, or for services performed for them in his capacity as their

The certificate of Mr. Ball that he had paid over to the Commissioners all costs due to them.

their Solicitor. A voluminous correspondence took place on the subject, which will be found in Appendix No. 5 to the Report on the Account for the year 1875, and Appendix No. 4 of the Report on the Account for the year 1876.

I have to state that the required certificate has not yet been furnished, and that I think it desirable that it should be insisted upon, omitting of course the costs for sales in the Landed Estates Court, which the Court of Appeal in Ireland have decided that Mr. Ball is entitled to retain.

"Approval Fees" exacted from the public by the Commissioners' 1850 Solution.

7. In a letter dated the 6th April 1871, the Irish Church Temporalities Commissioners reported to the Treasury that, on entering upon their duties in August 1868, they found that Mr. Ball was in the habit of receiving fees from the public "for the approval of contracts, leases, and other documents," to be executed by the Commissioners, and that they "thought that the receipt of these fees by Mr. Ball was in contravention of the Act" (23 & 24 Vict. c. 150, s. 5), "and they made a Minute declaring that they would not sanction the exaction of these fees by him for the future;" whereas Mr. Ball protested that this decision would deprive him of 700*l.* a year, and claimed his right to superannuation; but, as his services were then indispensable to them, they insisted that they were entitled to retain him in their service at his legal salary. Mr. Ball, therefore, from that time continued to transact the business of the Commissioners, at a salary of 800*l.* a year, under protest. Subsequently, however, that is, from 1st January 1871, the Commissioners, in consideration of the increased duties required from him, recommended the Treasury to increase his salary from 800*l.* to 1,500*l.* a year, "containing the restriction which prevents him from exacting fees from the public."

In a letter dated 1st May 1871, the Lords of the Treasury replied that they agreed "that the receipt by Mr. Ball, in his office of Solicitor to the Ecclesiastical Commissioners, of fees over and above the salary and allowances fixed by the 23 & 24 Vict. c. 150, was in contravention of that Act;" but in consideration of Mr. Ball's increased duties they agreed to the increase of his salary from 800*l.* to 1,500*l.* a year; and they added, "their Lordships agree with you that this increase of allowance is with greater propriety chargeable to the funds administered by your Board, than it should be made up by fees from the public."

The proposal of the Commissioners, the assent of the Treasury, and the acceptance by Mr. Ball were supposed to amount to a contract between the parties, and the augmented salary was understood to be a compensation for the loss by Mr. Ball of the prohibited "approval fees," as well as for the increased duties imposed upon him. In confirmation of this view the Commissioners, in a letter of 23rd December 1873, observe, "the Commissioners refer to their letter to the Treasury, dated 6th April 1871, which, with the Treasury reply thereto of 1st May 1871, forms the basis of the arrangement under which Mr. Ball holds his office;" and they add, "having regard to the loss of these fees, amounting to 700*l.* a year, and the increased duties, the Commissioners proposed, for the sanction of your Lordships, a new arrangement, viz., a salary of 1,500*l.* a year, containing the restriction which prevents him from exacting any fees from the public."

I have to report that it appears from the correspondence which has taken place between the Commissioners and myself that Mr. Ball has continued to exact those fees to a very considerable amount; that is, he has received both the fees and the compensation for the loss of them.

8. In recovering the disallowances on the Account for 1876 of two payments of 685*l.* 3*s.* 2*d.* and 75*l.* 18*s.* 2*d.*, respectively, being the costs paid to Mr. Ball for conducting the sales in the Landed Estates Court, and in submitting in the present Account payments for similar services, I think it desirable to state that I have done so in conformity with the judgment of the Court of Appeal in Ireland.

9. The cash balance on the 31st December 1879 was, as stated by the accountants, 237,724*l.* 18*s.* 5*d.*

William Dandar,
Comptroller General of the Receipt and Issue of
Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
24 May 1880.

Appendix to Report on
Account, 1876, page 14.

APPENDIX.

Removal of Disallowances
on the Account, 1876.

Balance Indebted.

APPENDIX.

Exchequer and Audit Department, Somerset House, W.C.,
29 April 1880.

Sir,

With reference to the letter of the Irish Church Temporalities Commissioners to the Treasury, of 6th April 1879, in which it was stated that their solicitor, Mr. Ball, was in the habit of receiving, in addition to his salary, approving fees from the public, amounting to over 700*l.* per annum, and that the Commissioners thought that the receipt of these fees was in contravention of the Act, and had made a Minute declaring that they would not sanction the payment of these fees by him for the future, I am directed by the Comptroller and Auditor General to call their attention to the subsequent recommendation to the Treasury that Mr. Ball should be granted an increased salary from 800 *l.* to 1,500 *l.* per annum (which was the difference between his then salary and the prohibited fees) in consideration of his increased duties and of the restriction which prevented him from exacting these fees from the public, and I am to request that you will be so good as to inform the Comptroller and Auditor General whether it has come to the knowledge of the Commissioners that Mr. Ball had continued to exact these fees after the prohibition and increase of salary; and, if so, to what extent and amount.

D. Godley, Esq., 34, Upper Merion-street, Dublin.

I am, &c.
(signed) *H. Treherne.*

Irish Church Temporalities Commissioners, 24, Upper Merion-street,
Dublin, 30 April 1880.

Sir,

I am directed by the Commissioners of Church Temporalities in Ireland to acknowledge the receipt of Mr. Treherne's letter of the 29th instant, relative to the approving fees referred to in the Commissioners' letter to the Treasury, dated the 6th April 1879, and to inform you that it has transpired in the course of litigation in which Mr. Ball has involved the Commissioners, in order to compel them to recommend him for a pension, that he has since continued to exact these fees in the case of perpetuity grants, notwithstanding the prohibition made by the Commissioners, three such instances having been disclosed in the Court of Appeal last week.

The Commissioners are unable to state the extent to which this has been carried, but Mr. Frank, their present solicitor, from inquiries he has made, believes that these fees amount to a very considerable sum.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House,
London, W.C.

I am, &c.
(signed) *W. Leigh Bernard.*

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church Act, 1803,"

Dr.

Section of Principal Act as to Act of 1873.	RECEIPT.	Cash Transactions of the Year.	Stock Account.	Mortgages Accounts, &c.	Endowment National Endow- ment Board and Intermediate Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
36	To Balances on the 1st January 1870 - -	335,178 5 2	65,880 18 2	10,407,394 15 2	—
35, and 7, 1872	To Sales of Property:				
	Tithe rentcharge - - - -	22,410 14 5	- -	157,811 17 0	—
34, 35, and 54	Lands, &c.:				
	1. Perpetuity rents - - - -	22,712 - 5	- -	11,502 12 7	—
	2. Renewable leaseholds - - - -	6,425 5 11	- -	15,471 14 1	—
	3. Yearly and other leases - - - -	68,344 4 6	- -	45,025 6 8	—
	4. Rights to mines and quarries - -	50 - -	- -	—	—
37, 38, and 53	Ecclesiastical Residences and Lands:				
	Other residences and lands - - - -	61,212 12 0	- -	5,911 5 11	—
31, and 12, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 2 & 4 Will. 4, c. 37, ss. 145 and 155) - - - -	941 0 4	- -	1,503 17 7	—
11 and 15, and 6, 1872.	To Rents, &c.:				
	Tithe rentcharge - - - -	102,542 10 -	—	—	—
11 and 15	Lands, &c.:				
	1. Perpetuity rents - - - -	63,274 5 -	—	—	—
	2. Renewable leaseholds (including fines) and other leases - - - -	13,827 10 0	—	—	—
	3. Mineral rents and royalties - -	131 5 0	—	—	—
—	To Proprietary Amount of Charges (Drain- age and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8 8 -	—	—	—
	Carried forward - - - d.	782,983 17 9	82,000 18 2	10,965,108 6 9	—

PROPERTY, Real and Personal, vested in the COMMISSIONERS OF CHURCH TEMPORALITIES in Ireland, or of and "The Irish Church Act, 1869, Amendment Act, 1872," for the Year ended 31st December 1873.

Cr.

Section of Principal Act and Act of 1871.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities, — National Debt Commissioners and Intermediate Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
—	By Balance on the 1st January 1873 - -	- - -	- - -	- - -	7,800,000 - -
	By Compensation, Annuities, Gratuities, &c.:				
14	For life annuities to archbishops, bishops, and incumbents - - - -	11,034 5 2	—	—	—
18	For life annuities to permanent curates -	1,155 - -	—	—	—
16	For life annuities to diocesan and district schoolmasters - - - -	358 13 -	—	—	—
10	For life annuities to clerks, sextons, and others holding freehold offices - -	2,869 1 0	—	—	—
45	For life annuities to vicars general, and other officers, for loss of fees, &c. -	1,004 10 -	—	—	—
	By Commutation of Annuities, &c.:				
23	Of Archbishops, Bishops, and Incumbents:				
	Commutation money - - - -	1,251 2 6	—	—	—
	Bonus (12 per cent. added) - - -	33 1 3	—	—	—
15	Of clerks, sextons, and others - - -	230 12 9	—	—	—
4, 1072	Of assultants under 44th section - -	2,814 11 7	—	—	—
	By Building Charges:				
50	In cases of non-consecrated equality - -	1,630 - -	—	—	—
33 and 3, 1072	By Loans of Tithe Rentcharge—Purchase of	4,303 17 3	—	—	—
11 and 12	By Charges and Incumbrances affecting property - - - - -	2,645 5 1	—	—	—
	By Begium Domain:				
	Compensation on discontinuance of the Pecuniary Grant, viz.:				
38	Life Annuities:				
	For payments to Non-conforming Ministers and their assistant sec- ondaries - - - - -	1,310 7 1	—	—	—
	By Intermediate Education Board for Ireland, Interest:				
	For payments under the 5th Section of the Act 41 & 42 Vict. c. 68 - -	32,000 - -	—	—	—
24	By Expenses attendant on sales of property -	3,701 3 5	—	—	—
11 and 12	By Rent Abatement, &c.:				
	From Tithe Rentcharge:				
	Poor rate - - - - -	13,265 15 8	—	—	—
	From Lands:				
	Poor rate - - - - -	2,564 13 2	—	—	—
55	By Proportion of Income paid over to the Clergy - - - - -	21 9 8	—	—	—
	Carried forward - - - - -	83,330 7 8	- - -	- - -	7,900,000 - -

Account of the Receipt and Expenditure of the Capital, and of the Revenue derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	RECEIPT.	Cash Transfers of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities, National Debt Consolidation and Intermediate Education Board for Ireland.
	Brought forward - - -	£ s. d. 702,568 17 9	£ s. d. 62,600 18 2	£ s. d. 11,185,100 9 11	£ s. d. —
11 and 12	To Dividends and Interest of Money :				
	On New Three per Cent. Annuities -	1,008 8 4	—	—	—
	On Bank of Ireland Stock - - -	1,103 12 -	—	—	—
	On mortgages—landed property, &c. -	23,170 10 5	—	—	—
13, 1872	On mortgages—converted leaseholds -	5,802 10 -	—	—	—
	On glacie house mortgages - - -	9 10 10	—	—	—
	On other moneys - - - - -	3,070 9 -	—	—	—
	To Miscellaneous Receipts - - - -	4,319 10 8	—	—	—
28	To Loan Account; Tithe Rentscharge :				
	Fixed annual instalments - - -	180,420 13 11	—	—	—
	Interest prospectively receivable in re- spect of fixed annual instalments -	- - -	- - -	145,601 0 10	—
30	To Mortgage Account; Landed Property, &c.:				
	Mortgage moneys - - - - -	5,304 - -	—	—	—
	Fixed half-yearly instalments - -	103,502 17 6	—	—	—
	Interest prospectively receivable in re- spect of fixed half-yearly instalments -	- - -	- - -	23,590 13 0	—
31	To Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 123) :				
	Mortgage moneys - - - - -	3,608 - 4	—	—	—
	Carried forward - - - £.	1,183,863 15 11	62,600 18 2	11,933,477 11 1	—

in the Commissions of Church Temporalities in Ireland, for the Year ended 31st December 1879—continued.

Cr.

Section of Principal Act and Act of 1879.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	23,399 7 8	- - -	- - -	7,800,000 - -
11 and 12	By Tithe Rentcharges paid - - - -	18 8 2	- - -	- - -	- - -
11 and 12	By Quit and Crown Rents paid - - -	4 10 4	- - -	- - -	- - -
11 and 12	By Rates, Taxes, &c. - - - -	340 11 2	- - -	- - -	- - -
-	By Miscellaneous Payments - - -	1,128 11 -	- - -	- - -	- - -
3 and 6	By Expenses of the Commission :				
	Establishment :				
	Salaries - - - -	15,619 - 10	- - -	- - -	- - -
	Allowances to clerks for extra duty - -	593 7 6	- - -	- - -	- - -
	Travelling expenses - - - -	379 17 1	- - -	- - -	- - -
	Rent, rates, taxes, &c. - - - -	318 16 3	- - -	- - -	- - -
	Repairs, &c. - - - -	51 7 10	- - -	- - -	- - -
	Fuel and light - - - -	115 4 8	- - -	- - -	- - -
	Stationery and printing - - - -	208 14 -	- - -	- - -	- - -
	Postage - - - -	410 16 4	- - -	- - -	- - -
	Incidental expenses - - - -	805 10 9	- - -	- - -	- - -
	Legal Branch :				
	Salary of solicitor - - - -	1,600 - -	- - -	- - -	- - -
	Incidental expenses - - - -	2,648 1 1	- - -	- - -	- - -
	Architects and Surveyors' Branch :				
	Surveys and valuations - - - -	402 11 6	- - -	- - -	- - -
	Revenue and Collectors :				
	Commission, &c. - - - -	- 6 2	- - -	- - -	- - -
37	Audit of Accounts :				
	Cost of Audit - - - -	304 - 2	- - -	- - -	- - -
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the late Ecclesiastical Commission - -	1,286 - -	- - -	- - -	- - -
50 to 61	By Interest and Charges on Loans :				
	Interest of advances from National Debt Commissioners - - - -	213,659 14 6	- - -	- - -	- - -
	Stamp Duty on Debitures - - - -	1,360 - -	- - -	- - -	- - -
	Charge for remittances from England to Ireland - - - -	412 2 3	- - -	- - -	- - -
7 and 10, 1873.	By Stamp Duty on Merging Orders, &c. -	2,203 10 6	- - -	- - -	- - -
11	By Deposit Account; Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	20 - -	- - -	- - -	- - -
33 and 7, 1873.	By Loan Account; Tithe Rentcharge :				
	Fixed annual instalments discharged in cash, per centum - - - -	- - -	- - -	169,429 15 11	- - -
82	By Mortgage Account; Landed Property, &c. :				
	Mortgage moneys discharged in cash, per centum - - - -	- - -	- - -	5,704 - -	- - -
	Fixed half-yearly instalments - ditto -	- - -	- - -	168,502 17 8	- - -
21	By Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 133) :				
	Mortgage money discharged in cash, per centum - - - -	- - -	- - -	3,626 - 4	- - -
	Carried forward - - - £.	320,757 6 9	- - -	368,644 11 11	7,900,000 - -

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1828.	RECEIPT	Cash Transactions of the Year.			Stock Account.			Mortgage Accounts, &c.			Liabilities. National Debt (Consolidated and Intermediate Education Board for Ireland).		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	1,132,863	18	11	82,000	10	2	11,033,477	11	1			
11	To Glebe House Mortgages (Acts 25 & 26 Vict. c. 100, s. 20, and 14 & 15 Vict. c. 73, s. 20): Mortgage moneys, instalments - - -	15	2	6	—	—	—	—	—	—	—	—	—
70	To Chapels of Ease; Repair Fund - - -	—	13	7	—	—	—	—	—	—	—	—	—
—	To Property and Income Tax (Act 10 & 17 Vict. c. 54, s. 2): Schedules A. and C. - - - - - Schedule E. - - - - -	5,000	15	0	—	—	—	—	—	—	—	—	—
12	To Stock vested in and transferred to the Credit of the Commissioners - - -	—	—	—	645	10	1	—	—	—	—	—	—
—	To Securities Sold: £. 12,510 Stock sold, per centum - - -	33,180	4	6	—	—	—	—	—	—	—	—	—
—	To Cash: For advances repaid to the Commissioners for the Reduction of the National Debt, per centum - - - - -	—	—	—	—	—	—	—	—	—	880,000	—	—
		£. 1,173,237	8	1	83,245	17	3	11,033,477	11	1	400,000	—	—
	To Balance on the 31st December 1870 - - -	—	—	—	—	—	—	—	—	—	5,000,000	—	—
	Amount due by the Commissioners of Church Temporalities in Ireland to the Inter- mediate Education Board for Ireland - - -	—	—	—	—	—	—	—	—	—	1,000,000	—	—
		£. 1,173,237	8	1	83,245	17	3	11,033,477	11	1	7,000,000	—	—

† The Balance of 16,725,636s. 2s. 6d. includes the aggregate amount of fixed instalments which will become payable

16th Church Temporalities Commission,
8 March 1880.

Henry A. Taylor,
Accountant to the Commissioners.

I certify that this Account has been examined under my directions, and,

Examined,
R. J. Williams.

in the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1879—continued.

Cr.

Section of Principal Act and Act of 1878.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Lithotype. National Debt Commissioners and Intermediate Education Board for Ireland.
11	Brought forward - - -	£ s. d. 205,737 6 9	£ s. d. - - -	£ s. d. 205,544 11 11	£ s. d. 7,500,000 - -
	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 158, s. 80, and 14 & 15 Vict. c. 73, s. 50): Mortgage moneys, discharged in cash, per centes - - - - -	- - - - - -	- - - - - -	13 9 8	- -
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedules A. and C. - - - - Schedule E. - - - - -	5,494 6 3 259 18 8	- - - - - -	- - - - - -	- - - -
-	By Cash: For Stock Sold for 33,710 l. 4 s. 6 d., per centes - - - - -	- - - - - -	12,310 - -	- - -	- -
-	By the Commissioners for the Reduction of the National Debt: For advances repaid - - - -	600,000 - -	- - -	- - -	- -
	£.	605,505 10 8	12,310 - -	205,557 14 7	7,500,000 - -
30	By Balances on the 31st December 1879 -	* 537,724 18 5	60,896 17 3	10,729,819 16 10	- -
	* Bank Balances: Cash on deposit - - - - - Cash account - - - - - Drawing account - - - - - Less, - - - - - Outstanding orders - - - - -	£ s. d. 205,000 - - 27,020 8 8 5,659 10 7 50,145 19 5 755 13 4	- - - - - - - - - - - - 32,410 6 11	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -
	£.	237,418 6 11	- - -	- - -	- - -
	Sub-Accountants, &c. - - - -	306 11 6	- - -	- - -	- - -
	£.	537,724 18 5	- - -	- - -	- - -
	£.	1,273,227 9 1	60,906 17 3	11,033,477 11 1	7,500,000 - -

(In the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of each debt.

Moses,
James A. Lawson, } Commissioners of Church
Temporalities in Ireland.

subject to the observations contained in the foregoing Report, is correct.

Wm. Dunlop,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

ASSETS (A.)

CURRENT ACCOUNT, No. 1.—MORTGAGE MONIES, &c.

TITLE OF ASSETS.	Mortgage Monies, &c., including 1st January 1895.			Further Monies on Mortgages, &c., in 1895.			Terms.			Mortgage Monies &c., including 31st December 1895.			Discharged — Monies on Terms paid off.			Mortgage Monies &c., including 31st December 1895.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
<i>Sale of Property:</i>																		
Take mortgages	46,200,000	0	11	461,000	0	—	46,661,000	7	11	10,000	0	0	20,000	10	0	46,681,000	0	11
<i>Loans, &c.,</i>																		
Simple mortgages	200,000	0	4	0	0	—	200,000	0	4	0	0	—	100	—	—	200,000	0	4
Insured mortgages	11,200,114	0	0	800,000	0	4	12,000,114	10	10	100,000	0	4	0	0	7	12,100,114	0	11
Conversion of mortgage loans into perpetuities	100,000	0	—	1,000	17	0	101,000	0	17	0	0	—	—	—	—	100,000	0	—
Gift-loan mortgages	100	0	—	—	—	—	100	0	—	10	0	0	—	—	—	100	0	—
Total £.	57,500,200	0	0	461,800	7	11	57,961,200	10	0	100,010	0	17	10,000	10	—	57,971,207	0	11

* These monies include the aggregate amount of fixed investments, which will become payable (in the event of a loanable company) in redemption of mortgage money, with interest, for the entire period of such loans.

COMMISSIONER ACCOUNT, No. 1.—TITLE RENTCOLLAGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT	Amount at 1st January 1891	Total, 1891	Total, 1892	Amount due to Treas.	Debited		Amount at 1st January 1892
					Income	Transferred to previous account	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rents - - - - -	100,000 10 0	100,000 0 0	100,000 10 0	100,000 10 0	0 0 0	0 0 0	100,000 10 0
Do - - - - -	1,000 10 0	100,000 0 0	100,000 0 0	100,000 10 10	-	-	0,000 0 0
Property rents - - - - -	10,000 10 0	10,000 10 0	10,000 0 0	10,000 0 0	-	-	10,000 0 0
Household liabilities (including fuel) and other income	1,000 0 0	10,000 0 0	10,000 0 0	10,000 10 0	1,000 0 0	0 0 0	0,000 10 0
Mineral rents and royalties - - - - -	0 0 0	0 0 0	0 0 0	0 0 0	-	-	0 0 0
Mortgage interest (fixed property), interest - - -	0 0 0	10,000 10 10	10,000 0 0	10,000 10 0	-	-	0,000 10 10
Do - - - - -	0,000 0 0	100,000 0 0	100,000 10 0	100,000 10 0	-	-	0,000 10 0
Mortgage interest (floating liabilities), interest - -	1,000 10 0	0,000 10 0	0,000 0 0	0,000 10 0	-	-	1,000 10 0
Other income mortgages, interest - - - - -	0 0 0	0 0 0	0 0 0	0 0 0	-	-	0 0 0
Do - - - - -	0 0 0	0 0 0	0 0 0	0 0 0	-	-	0 0 0
Total - - - - -	100,000 0 0	100,000 0 0	100,000 0 0	100,000 0 0	0,000 0 0	0 0 0	100,000 0 0

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for the year, 1891, are correct, and that the same are true and correct.

Witness my hand and seal, at the City of London, this 10th day of January, 1892.

Walter R. G. G. G.
Collector to the Commissioners.

APPENDIX (B.)

LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

ADVANCES (under Treasury Guarantee).			REPAYMENTS			Liability. 31st December 1878.
Debitors.		Amount Advanced.	Debitors.		Amount paid off.	
Number.	Year.		Number.	Year.		
		£.			£.	£.
To 5	1870	* 500,000	To 5	1875	500,000	—
			To 6	1876	500,000	—
			To 9	1876	400,000	—
To 10	1871	* 2,500,000	To 18	1877	500,000	—
			To 25	1878	700,000	—
			To 30	1879	500,000	—
To 16	1872	* 2,500,000	To 61	1879	100,000	2,400,000
To 22	1873	* 2,700,000	-	-	-	2,700,000
To 60	1874	† 600,000	-	-	-	600,000
To 90	1875	† 200,000	-	-	-	200,000
	£.	9,000,000		£.	3,500,000	5,000,000

* Rate of interest, 5½ per cent.

† Rate of interest, 3½ per cent.

APPENDIX (C.)

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, to the Intermediate Education Board for Ireland, in respect of Appropriation of One Million Sterling, made by Act 41 & 42 Vict. c. 66, s. 8, and claimed 26th November 1878, for Promotion of Intermediate Education in Ireland, for which Ten Debentures have been issued, guaranteed by the Lords Commissioners of Her Majesty's Treasury.

Number.	Date of Debenture.	Within what Period Payable.	Rate of Interest.	Dates on which Interest will be Payable.	Amount.
1 to 10	21 February 1879	15 Years	3½ -	25 February 25 May. 25 August. 25 November.	£. 1,000,000

APPENDIX (D.)

BALANCES at the Commencement and Close of the Year 1879.

I.—AVAILABLE BALANCES.

II.—UNAVAILABLE BALANCES (Collectible in future Years).

III.—LIABILITIES.

1st January 1879.		ACCOUNT.	31st December 1879.	
Dr.	Cr.		Dr.	Cr.
£. s. d.	£. s. d.		£. s. d.	£. s. d.
		I.—AVAILABLE BALANCES.		
376,176 6 2	- - -	Cash, Sub-Accounts - - -	337,724 10 3	-
82,667 12 4	- - -	Stock {Sterling value of £52,000. 12. 8.} {Sterling value of £40,000. 17. 8.}	49,711 9 10	-
		Collection Account, No. 2.		
161,072 6 4	- - -	Tithe surcharge, rents, &c. (collectible streams).	152,326 2 2	-
650,088 8 10	- - -	- TOTAL AVAILABLE BALANCES -	440,172 11 5	-
		II.—UNAVAILABLE BALANCES (Collectible in future Years).		
		Collection Account, No. 1.		
10,562,100 8 9	- - -	Mortgage moneys, &c. outstanding	10,712,267 6 1	-
10,562,100 8 9	- - -	- TOTAL UNAVAILABLE BALANCES -	10,712,267 6 1	-
		III.—LIABILITIES.		
-	5,000,000 - -	To the National Debt Commissioners.	- - -	5,000,000
-	1,000,000 - -	To the Intermediate Education Board for Ireland.	- - -	1,000,000 - -
-	7,000,000 - -	- - - - -	- - -	6,000,000 - -

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church 1869 (the Commencement of the Commission) to 31st December 1879.

Dr.

Section of Principal Act and Act of 1872.	RECEIPT.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
30	To Balances on the 29th July 1869 - -	19,776 4 3	215,410 7 2	99,865 15 7	—
32, and 7, 1872	To Sales of Property : Tithes Redemption - - - -	479,207 - 3	- -	4,054,300 17 7	—
34, 32, and 54	Lands, &c. : 1. Perpetuity rents - - - - 2. Renewable leaseholds - - - - 3. Yearly and other tenures - - 4. Rights to mines and quarries -	807,023 13 6 77,534 12 1 1,077,029 1 - 1,345 10 -	- - - - - - —	741,004 11 8 84,034 1 3 1,837,045 0 2 —	— — — —
27, 33, and 52	Ecclesiastical Residences and Lands : See Houses and Lands - - - - Other residences and lands - - -	74,483 - 2 375,701 5 6	- - - -	9,300 - - 116,615 14 7	— —
31, and 19, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 150) - - - -	137,429 16 -	- -	214,435 0 6	—
43	To Commutation of Annuities : Amount on credit, per contract, discharged in cash by payment to the representative church body - - - -	- - - - - -	- - - -	- - - - - -	6,122,663 17 2
	Carried forward - - - 4.	3,214,107 1 2	335,410 7 2	6,307,652 19 4	6,122,663 17 2

PROPERTY, Real and Personal, vested in the COMMISSIONERS OF CHURCH TEMPORALITIES in Ireland, or of Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872," for the Period from 26th July

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liables. National Debt Commissioners and Intermediate Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratualities, &c.:				
34	For life annuities to archbishops, bishops, and incumbents - - - - -	220,540 2 2	—	—	—
15	For life annuities to permanent curates - -	95,327 10 -	—	—	—
15	For gratuities to curates not entitled to compensation as permanent curates - - -	26,400 - -	—	—	—
10	For life annuities to diocesan and district schoolmasters - - - - -	5,370 1 0	—	—	—
16	For life annuities to clerks, sextons, and others holding freehold offices - - - -	60,306 4 6	—	—	—
17	For gratuities to certain persons not en- titled to compensation - - - - -	4,025 10 -	—	—	—
46	For life annuities to vicars general and other officers, for loss of fees, &c. - -	22,895 18 0	—	—	—
45	For compensation to deputy registrars and others, for loss of office - - - - -	2,289 15 4	—	—	—
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,113 17 0	—	—	—
	By Commutation of Annuities, &c.:				
23	Of Archbishops, Bishops, and Incumbents:				
	Commutation money - - - - -	828,810 - 3	-	-	4,354,683 11 4
	Bonus (12 per cent. added) - - - -	106,861 12 10	-	-	484,190 14 9
23	Of Permanent Curates:				
	Commutation money - - - - -	417,276 13 4	-	-	1,122,096 1 1
	Bonus (12 per cent. added) - - - -	59,420 7 7	-	-	334,321 10 -
3, 1872	Of diocesan schoolmasters - - - - -	14,714 19 0	—	—	—
16	Of clerks, sextons, and others - - - -	372,279 8 10	—	—	—
4, 1872	Of vicars general and other officers - -	72,563 5 4	—	—	—
4, 1872	Of annuitants under 44th section - -	36,700 8 0	—	—	—
23	Commutations on Credit:				
	Installments paid to the representative church body - - - - -	6,132,623 17 2	—	—	—
	Interest on debt - - - - -	258,163 5 39	—	—	—
	By Building Charges:				
24, and 1, 1872	In cases of commuted annuity - - - -	186,751 18 2	—	—	—
40	In cases of non-commuted annuity - -	12,909 10 6	—	—	—
63	In cases of vacant benefices - - - -	20,720 9 2	—	—	—
18	By Compensation to Lay Patrons - - -	779,887 17 10	—	—	—
29	By Private Endowments (paid over to the Representative Church Body) - - - -	800,000 - -	—	—	—
46	By Compensation to the Chancellor and Pro- bendaries of Christ Church, Dublin, &c. -	23,735 5 3	—	—	—
25	By National Monuments, Maintenance - -	50,000 - -	—	—	—
33, and 1, 1872	By Loans of Tithes Rentcharge, Purchase of -	84,374 11 11	—	—	—
11 and 12	By Charges and Incumbrances affecting Pro- perty - - - - -	101,372 18 4	—	—	—
66	By Payments to Persons appointed to Ecce- lesiastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,848 4 1	—	—	—
	Carried forward - - - - -	10,983,476 18 7	-	-	6,132,403 17 2

C

Account of the Receipt and Expenditure of the Capital, and of the Revenue derived from all Property vested

Dr.

Section of Principal Act and Act of 1873.	RECEIPT.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liabilities, National Debt Consolidation and Intendant's Bonds for Ireland.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	2,554,107	1	2	313,410	7	2	6,397,953	19	4	6,132,653	17	5
	To Rents, &c.:												
11 and 12, and 13, 1873.	Tithe Rentcharge - - - -	3,298,110	2	7	—	—	—	—	—	—	—	—	—
11 and 12	Land, &c.:												
	1. Perpetuity rents - - - -	745,116	5	4	—	—	—	—	—	—	—	—	—
	2. Rents of leaseholds (including fines) and other tenures - -	618,332	9	1	—	—	—	—	—	—	—	—	—
	3. Mineral rents and royalties - -	6,583	19	9	—	—	—	—	—	—	—	—	—
	To Proportionate Amount of Charges (Dren- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,992	7	10	—	—	—	—	—	—	—	—	—
11 and 12	To Dividends and Interest of Money:												
	On New Three per Cent. Annuities - -	37,141	—	0	—	—	—	—	—	—	—	—	—
	On Three per Cent. Consolidated Annuities - -	3,143	3	5	—	—	—	—	—	—	—	—	—
	On Three per Cent. Reduced Annuities - -	404	19	6	—	—	—	—	—	—	—	—	—
	On Bank of Ireland Stock - - - -	21,851	10	—	—	—	—	—	—	—	—	—	—
13, 1873	On mortgages—landed property, &c. - -	161,359	14	10	—	—	—	—	—	—	—	—	—
	On mortgages—consolidated leaseholds - -	63,073	17	5	—	—	—	—	—	—	—	—	—
	On globe-house mortgages - - - -	5,462	—	1	—	—	—	—	—	—	—	—	—
	On other moneys - - - - -	63,057	1	7	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	13,500	—	—	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	21,350	2	7	—	—	—	—	—	—	—	—	—
12	To Private Subscriptions:												
	For building churches - - - -	6,044	1	1	—	—	—	—	—	—	—	—	—
	For enlarging churches - - - -	503	2	—	—	—	—	—	—	—	—	—	—
	For repair of churches - - - -	4,002	2	5	—	—	—	—	—	—	—	—	—
12	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515	7	4	—	—	—	—	—	—	—	—	—
—	To Miscellaneous Receipts - - - -	93,946	16	7	—	—	—	—	—	—	—	—	—
	Carried forward - - - -	7,455,838	3	11	332,410	7	2	6,397,953	19	4	6,132,653	17	5

in the Commissioners of Church Temporalities in Ireland, from 26th July 1869 to 31st December 1872—continued.

Gr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Grants, National Debt Commissioners and Intermediate Education Board for Ireland.
	Brought forward - - -	£. s. d. 10,608,675 13 7	£. s. d. -	£. s. d. -	£. s. d. 6,132,638 17 2
	By Begium Denom: Contribution on discontinuance of the Parliamentary Grant, viz: -				
89	Life Annuities: For payments to Non-conforming Ministers and their assistant successors	22,365 14 1	-	-	-
	Continuation of Annuities: For Payments to Trustees:				
20	Constitution money - - -	661,450 1 11	-	-	-
25	Bonus (12 per cent. added) - -	65,776 10 2	-	-	-
40	Widow and Orphan Fund, Synod of Ulster -	5,124 - -	-	-	-
40	Other Widows' Funds - - -	10,556 19 3	-	-	-
40	Ministers' Payments to Widows' Funds -	18,800 8 2	-	-	-
40	Clerks of the Synod - - -	2,181 19 4	-	-	-
40	General Assembly's College at Belfast: For Payments to Trustees: In respect of salaries - - -	54,671 3 3	-	-	-
	In respect of buildings - - -	15,164 13 11	-	-	-
40	Non-subscribing Associations of Presbyterians: For payments to Trustees - -	4,360 - -	-	-	-
40	By College of Maynooth: For payment to Trustees on the discontinuance of Parliamentary Grant -	872,321 - 0	-	-	-
	By Intermediate Education Board for Ireland, Interest: For payments under 8th section of the Act 41 & 42 Vict. c. 65 - - -	32,500 - -	-	-	1,000,000 - -
34	By Expenses attendant on Sale of Property -	2,354 8 6	-	-	-
11 and 12	By Rent Abatements, &c.: From Tithe Rentscharge: Poor rate - - - - -	141,020 5 11	-	-	-
	From Loans: Poor rate - - - - -	35,487 17 8	-	-	-
	Repayments and remissions - -	43 1 0	-	-	-
65	By Proportion of Income paid over to the Clergy - - - - -	102,024 11 -	-	-	-
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	332 11 -	-	-	-
11 and 12	By Tithe Rentscharges paid - - - -	1,636 17 8	-	-	-
11 and 12	By Quit and Crown Rents paid - - -	2,216 14 -	-	-	-
11 and 12	By Rates, Taxes, &c. - - - - -	5,445 18 -	-	-	-
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rentscharge, &c. - -	4,253 2 4	-	-	-
48	By Expenditure under 49th Section of "The Irish Church Act, 1869": For building churches - - - -	77,364 18 3	-	-	-
	For enlarging churches - - - -	15,058 7 3	-	-	-
49	By Expenditure under 40th Section of "The Irish Church Act, 1869": For repair of churches - - - -	79,208 4 0	-	-	-
	For church requisites - - - -	18,073 10 5	-	-	-
	For salaries of clerks, sextons, &c. -	45,913 14 -	-	-	-
11	By Stipends and other Payments for which the late Ecclesiastical Commissioners were liable: For stipends to Dublin curates (Act 3 & 4 Will. 4, c. 37) - - - - -	6,850 - 3	-	-	-
	For stipends to vicars choral and curates of suspended benefices, &c. - - -	6,542 6 -	-	-	-
	For stipends to incumbents of Tallow and Kill parishes - - - - -	360 - -	-	-	-
	For stipends in augmentation of small benefices - - - - -	14,933 1 -	-	-	-
	For salaries of diocesan schoolmasters -	628 6 -	-	-	-
	For ministers' money (Acts 20 & 21 Vict. c. 6, and 17 Vict. c. 11) - -	19,836 17 4	-	-	-
11	By Suppression of Allotments (granted prior to 25th July 1869) - - - -	1,010 3 6	-	-	-
-	By Miscellaneous Payments - - - -	52,963 1 5	-	-	-
	Carried forward - - -	12,643,385 16 8	-	-	1,132,638 17 2

Carried forward - - - £. 12,643,385 16 8

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

In.

Section of Principal Act and Act of 1878.	R E C E I P T.	Cash Transactions of the Period.		Stock Account.		Mortgage Accounts, &c.		Additions, National Debt Commissioners and Intermediate Education Board for Ireland.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
	Brought forward - - -	7,455,880	3 11	335,410	7 2	3,327,868	10 6	3,102,033	17 2
11	To Deposit Account: Property Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671	- -	-	-	-	-	-	-
31	To Loan Account—Tithe Rentcharge: Fixed annual instalments - - - Interest prospectively receivable in respect of fixed annual instalments - - -	1,344,766	4 2	-	-	-	-	-	-
32	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - - Fixed half-yearly instalments - - - Interest prospectively receivable in respect of fixed half-yearly instalments - - -	68,470	5 10	-	-	8,248,805	1 3	-	-
33	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - - -	371,630	15 11	-	-	774,045	14 8	-	-
34	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - - -	38,031	11 7	-	-	-	-	-	-
11	To Glebe House Advances, into Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 105, s. 43): Instalments - - - -	12,602	8 2	-	-	- 18	6	-	-
	Carried forward - - - £	9,066,349	6 7	335,410	7 2	12,417,608	18 0	3,102,033	17 2

in the Commissioners of Church Temporalities in Ireland, from 20th July 1869 to 31st December 1870—continued.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cr.		Cash Transactions of the Period.	Bank Account.	Mortgage Accounts, &c.	Lith. &c. National Debt Commissioners and Intermediate Education Board for Ireland.
		£.	s. d.	£.	s. d.	£.	s. d.
5 and 6	Brought forward - - -	12,043,993	10 8	-	-	-	7,125,683 17 2
	By Expenses of the Commission:						
	Establishment:						
	Salaries - - - - -	176,736	14 5	-	-	-	-
	Allowances to clerks for extra duty - - -	12,316	3 2	-	-	-	-
	Travelling expenses - - - - -	5,070	- 9	-	-	-	-
	Rent, rates, taxes, &c. - - - - -	5,204	8 11	-	-	-	-
	Repairs, &c. - - - - -	1,610	8 6	-	-	-	-
	Fuel and light - - - - -	1,148	3 2	-	-	-	-
	Stationery and printing - - - - -	10,559	4 1	-	-	-	-
	Postage - - - - -	5,497	18 -	-	-	-	-
	Incidental expenses - - - - -	16,011	7 6	-	-	-	-
	Legal Branch:						
	Salary of solicitor - - - - -	14,300	0 5	-	-	-	-
	Incidental expenses - - - - -	14,833	2 3	-	-	-	-
	Architects' and Surveyors' Branch:						
	Salaries - - - - -	4,409	15 4	-	-	-	-
	Travelling expenses - - - - -	1,077	13 8	-	-	-	-
	Surveys and valuations - - - - -	11,615	- 10	-	-	-	-
	Incidental expenses (including allow- ances for stationery) - - - - -	90	10 10	-	-	-	-
	Receivers and Collectors:						
	Commission, &c. - - - - -	1,426	6 11	-	-	-	-
	Incidental expenses - - - - -	31	28 4	-	-	-	-
37	Audit of Accounts:						
	Cost of Audit - - - - -	9,785	1 1	-	-	-	-
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - - -	27,339	8 3	-	-	-	-
50 to 61	By Interest and Charges on Loans:						
	Interest of advances from National Debt Commissioners - - - - -	2,094,182	10 9	-	-	-	-
	Stamp duty on debentures - - - - -	12,500	- -	-	-	-	-
	Charge for remittances from England to Ireland - - - - -	6,655	10 0	-	-	-	-
7 & 10, 1863	By Stamp Duty on Merging Orders, &c. - -	25,004	7 3	-	-	-	-
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - - -	1,360	8 7	-	-	-	-
32, & 7, 1872	By Loan Account—Title Redemption:						
	Fixed annual instalments discharged in cash, per cent. - - - - -	-	-	-	-	1,144,785	4 2
63	By Mortgage Account—Land Property, &c.:						
	Mortgage money discharged in cash, per cent. - - - - -	-	-	-	-	65,475	5 10
	Fixed half-yearly instalments, per cent. - - - - -	-	-	-	-	371,426	15 11
31	By Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155):						
	Mortgage money discharged in cash, per cent. - - - - -	-	-	-	-	35,081	11 7
11	By Globe House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 66, and 1 & 2 Vict. c. 109, s. 48):						
	For amount discharged in cash, per cent. -	-	-	-	-	17,912	8 9
	For amount discharged on commutation -	-	-	-	-	6,118	6 3
	For amount discharged on death of incum- bents - - - - -	-	-	-	-	1,814	9 1
	For repayment of sums overcredited in the accounts of the late Commission -	100	18 -	-	-	-	-
	Carried forward - - - £.	14,667,227	11 8	-	-	1,538,906	15 -
							7,125,683 17 2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1879.	RECEIPT.	Cash Transactions of the Period.		Stock Account.		Mortgage Accounts, &c.		Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	0,081,243	6 7	315,419	7 2	12,417,905	18 0	6,122,223	17 2
11	To Glebe House Mortgage (Acts 23 & 24 Vict. c. 130, s. 30, and 14 & 15 Vict. c. 70, s. 29): Mortgage Moneys:								
	Advanced in cash, per centum - - -	-	-	-	-	5,023	1 0	-	-
	Instalments - - - - -	5,859	15 0	-	-	-	-	-	-
	Returned by mortgages - - -	450	6 1	-	-	-	-	-	-
20	To Primrose Butler's Fund - - - -	2,710	16 8	-	-	-	-	-	-
29	To Primrose Robinson's Fund - - -	20	11 4	-	-	-	-	-	-
29	To Bishop Gore's Fund - - - - -	710	8 11	-	-	-	-	-	-
29	To Endowment Fund - - - - -	101	12 8	-	-	-	-	-	-
70	To Chapels of Ease; Repair Fund - -	83	1 8	-	-	-	-	-	-
-	To Property and Income Tax (Act 36 & 37 Vict. c. 54, s. 5):								
	Schedule A. and C. - - - - -	51,663	8 11	-	-	-	-	-	-
	Schedule E. - - - - -	2,571	- 0	-	-	-	-	-	-
12	To Stock vested in and transferred to the credit of the Commissioners - - - -	-	-	48,102	17 0	-	-	-	-
36	To Cash:								
	For Stock purchased for 243,365 l. 0 s. 4 d., per centum - - - - -	-	-	243,365	1 4	-	-	-	-
-	To Securities Sold:								
	£. 280,000. 8. 6. Stock sold, per centum -	606,833	- 19	-	-	-	-	-	-
56 to 61	To the Commissioners for the Reduction of the National Debt; Advances for the purpose of the Act 53 & 55 Vict. c. 42 -	6,000,000	- -	-	-	-	-	-	-
-	To Cash:								
	For advances repaid to the Commissioners for the Reduction of the National Debt, per centum - - - - -	-	-	-	-	-	-	3,100,000	- -
	£.	18,703,419	8 4	624,804	8 0	12,420,028	18 0	9,222,223	17 2
80 to 81	To Balances on the 31st December 1879, viz.:								
	Advances due to the Commissioners for the Reduction of the National Debt -	-	-	-	-	-	-	6,000,000	- -
	Amount due by the Commissioners of Church Temporalities in Ireland to the Intermediate Education Board for Ire- land - - - - -	-	-	-	-	-	-	1,600,000	- -
	£.	18,703,419	8 4	624,804	8 0	12,420,028	18 0	16,122,223	17 2

* This Balance of 16,122,223 l. 17 s. 2 d. includes the aggregate amount of final instalments which will become payable

Irish Church Temporalities Commissioners,
5 March 1880.Henry A. Taylor,
Accountant to the Commissioners.

in the Commissioners of Church Temporalities in Ireland, from 1st July 1870 to 31st December 1870—continued.

Cr.

Section of Principal Act and Act of 1870.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediary Education Board for Ireland.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	15,007,217 11 8	- - -	1,600,000 10 -	7,110,623 17 2
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 160, s. 30, and 14 & 15 Vict. c. 73, s. 20):				
	Mortgage Monies:				
	Advanced in cash - - - -	5,028 1 0	- - -	- - -	- - -
	Discharged in cash, per contra - - -	- - -	- - -	5,800 15 6	- - -
	Ditto - as irrecoverable - - -	- - -	- - -	84 0 2	- - -
	Ditto - on commutation - - -	- - -	- - -	43,800 12 -	- - -
	Ditto - on death of incumbers - - -	- - -	- - -	2,504 18 3	- - -
	Returned by mortgagees in cash, per contra - - - -	- - -	- - -	480 0 1	- - -
29	By Primates Beulter's Fund - - - -	5,704 8 2	- - -	- - -	- - -
29	By Primates Robinson's Fund - - - -	56 4 8	- - -	- - -	- - -
29	By Endowment Fund - - - - -	2,777 7 9	- - -	- - -	- - -
70	By Chapels of Ease; Repair Fund - - -	612 15 8	- - -	- - -	- - -
-	By Property and Income Tax (Act 36 & 17 Vict. c. 34, s. 6):				
	Schedule A. and C. - - - - -	61,003 6 11	- - -	- - -	- - -
	Schedule E. - - - - -	2,972 - 5	- - -	- - -	- - -
7, 1872	By Refund to Purchasers of Tithe Rentscharge in respect of Poor Rate - - - -	4,082 17 7	- - -	- - -	- - -
38	By Securities purchased:				
	£. 295,000. L. 4. Stock purchased, per contra - - - - -	295,000 - 4	- - -	- - -	- - -
-	By Cash:				
	For Stock sold for 600,533 L. 0 s. 10 d., per contra - - - - -	- - -	593,967 8 6	- - -	- - -
50 to 61	By Cash:				
	For Loan from the Commissioners for the Reduction of the National Debt, de- bited per contra - - - - -	- - -	- - -	- - -	9,000,000 - -
-	By the Commissioners for the Reduction of the National Debt:				
	For Advances repaid - - - - -	3,100,000 - -	- - -	- - -	- - -
	£. 16,625,594 9 11		593,967 8 6	1,600,000 10 -	16,110,623 17 2
60	By Balances on the 31st December 1870 -	227,724 18 5	40,226 17 3	10,725,510 18 6	- - -
	£. 16,853,319 8 4		634,194 5 9	11,425,520 15 6	16,110,623 17 2

(In the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of each debt.

Attest,
James A. Leeson, } Commissioners of Church
Temporalities in Ireland.

CHURCH TEMPORALITIES (IRELAND).

REPORT of the CONTROLLER and AUDITOR
GENERAL upon the ACCOUNT of the COMMISSIONERS
of CHURCH TEMPORALITIES in IRELAND,
for the Year ended 31st December 1879, together
with the ACCOUNT for the above Period, and
that from 26th July 1880 (the Commencement
of the Commission) to 31st December 1879.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 55.)

*Ordered, by The House of Commons, to be Printed,
1 June 1880.*

204—Sess. 2.

Under 3 os.